

### **133.110 Correction of clerical errors in assessment.**

- (1) After submission of the final real property recapitulation or certification of the personal property assessment, the property valuation administrator may correct clerical, mathematical, or procedural errors in an assessment or any duplication of assessment. Changes in assessed value based on appraisal methodology or opinion of value shall not be valid. All corrections shall be reviewed by the Department of Revenue and those changes determined by the department to be invalid shall be rescinded. Any taxpayer affected by this rescission shall not be subject to additional penalties.
- (2) Notwithstanding other statutory provisions, for property subject to a tax rate that is set each year based on the certified assessment, any loss of property tax revenue incurred by a taxing district due to corrections made after the tax rate has been set may be recovered by making an adjustment in the tax rate to be set for the next tax year.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 230, effective June 20, 2005. -- Amended 1992 Ky. Acts ch. 263, sec. 6, effective July 14, 1992. -- Amended 1978 Ky. Acts ch. 384, sec. 263, effective June 17, 1978. -- Repealed in part 1942 Ky. Acts ch. 131, sec. 32. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4128, 4250.